

State Tax Commission

DIVISION SUMMARY:	FY 2001 Total Appr	FY 2001 Actual	FY 2002 Total Appr	FY 2003 Request	FY 2003 Gov Rec	FY 2003 Approp
BY PROGRAM						
General Services	12,337,000	12,594,800	15,338,100	9,354,100	7,768,200	7,713,900
Audit and Collections	12,804,400	12,362,400	13,372,100	14,327,100	13,508,100	13,718,900
Revenue Operations	4,613,200	4,676,100	4,694,400	4,858,100	4,670,100	4,563,700
County Support	2,743,200	2,620,300	2,909,500	3,030,200	2,943,700	2,851,200
Total:	32,497,800	32,253,600	36,314,100	31,569,500	28,890,100	28,847,700
BY FUND SOURCE						
General	27,952,600	27,949,000	31,169,600	26,885,800	24,318,600	24,082,100
Dedicated	4,545,200	4,239,200	5,144,500	4,683,700	4,571,500	4,765,600
Federal	0	65,400	0	0	0	0
Total:	32,497,800	32,253,600	36,314,100	31,569,500	28,890,100	28,847,700
Percent Change:		(0.8%)	12.6%	(13.1%)	(20.4%)	(20.6%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	19,366,100	18,940,000	20,705,000	21,629,800	20,897,600	21,075,300
Operating Expenditures	12,097,100	11,584,400	15,065,200	8,863,100	7,809,500	7,589,400
Capital Outlay	1,034,600	1,729,200	543,900	1,076,600	183,000	183,000
Total:	32,497,800	32,253,600	36,314,100	31,569,500	28,890,100	28,847,700
Full-Time Positions (FTP)	415.00	415.00	415.00	415.00	415.00	412.00

In accordance with Section 67-3519, Idaho Code, this division is authorized no more than 412.00 full-time equivalent positions at any point during the period July 1, 2002 through June 30, 2003 for the programs specified.

I. State Tax Commission: General Services

STARS Number & Budget Unit: 352 TAAA, 352 TAAG(Cont), 352 TAAH(Cont), 352 TAAI

Bill Number & Chapter: S1471 (Ch. 68), S1527 (Ch. 211)

PROGRAM DESCRIPTION: Provide administrative support to the Department in the following areas: legal, accounting, purchasing, personnel and data processing.

PROGRAM SUMMARY:	FY 2001 Total Appr	FY 2001 Actual	FY 2002 Total Appr	FY 2003 Request	FY 2003 Gov Rec	FY 2003 Approp
BY FUND SOURCE						
General	11,143,800	11,501,100	13,828,700	8,499,100	6,939,000	6,884,700
Dedicated	1,193,200	1,093,700	1,509,400	855,000	829,200	829,200
Total:	12,337,000	12,594,800	15,338,100	9,354,100	7,768,200	7,713,900
Percent Change:		2.1%	21.8%	(39.0%)	(49.4%)	(49.7%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	3,792,100	3,796,100	4,114,300	4,220,600	4,133,600	4,079,300
Operating Expenditures	7,817,800	7,558,500	10,846,200	4,118,900	3,458,900	3,458,900
Capital Outlay	727,100	1,240,200	377,600	1,014,600	175,700	175,700
Total:	12,337,000	12,594,800	15,338,100	9,354,100	7,768,200	7,713,900
Full-Time Positions (FTP)	75.00	75.00	75.00	75.00	75.00	74.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2002 Original Appropriation	75.00	14,406,300	1,509,400	0	15,915,700
Budget Reduction (Neg. Supp.)	0.00	(577,600)	0	0	(577,600)
FY 2002 Total Appropriation	75.00	13,828,700	1,509,400	0	15,338,100
Removal of One-Time Expenditures	0.00	(7,501,800)	(824,400)	0	(8,326,200)
Restore Budget Reduction (Neg. Supp.)	0.00	435,200	0	0	435,200
Permanent Base Reduction	(1.00)	(471,800)	0	0	(471,800)
FY 2003 Base	74.00	6,290,300	685,000	0	6,975,300
Personnel Cost Rollups	0.00	17,700	1,600	0	19,300
Replacement Items	0.00	235,900	129,200	0	365,100
Nonstandard Adjustments	0.00	340,800	13,400	0	354,200
FY 2003 Total Appropriation	74.00	6,884,700	829,200	0	7,713,900
Change From FY 2002 Original Approp.	(1.00)	(7,521,600)	(680,200)	0	(8,201,800)
% Change From FY 2002 Original Approp.	(1.3%)	(52.2%)	(45.1%)		(51.5%)

BUDGET REDUCTION (NEG. SUPP.): S1471 reduced this program's fiscal year 2002 General Fund appropriation by 4.0%, while the agency as a whole also received a reduction of 4.0%.

APPROPRIATION HIGHLIGHTS: This appropriation reduced this program's fiscal year 2003 General Fund base by 7.0%, while the agency as a whole received a reduction of 4.6%. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but agencies may fund state employee compensation increases from salary savings. Replacement Items include funding for IT maintenance and equipment needs. Nonstandard adjustments reflect interagency billing changes

FY 2003 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	67.70	3,694,900	3,075,900	70,000	0	0	6,840,800
OT G 0001-00 General	0.00	0	43,900	0	0	0	43,900
OT D 0276-00 Multistate Tax Comp.	0.00	0	0	19,800	0	0	19,800
D 0338-01 Admin. Services	0.00	0	25,100	0	0	0	25,100
D 0338-02 Admin Transportation	6.30	384,400	258,400	0	0	0	642,800
OT D 0338-02 Admin Transportation	0.00	0	3,500	79,500	0	0	83,000
D 0401-00 Seminars and Publ.	0.00	0	28,400	0	0	0	28,400
D 0518-01 Abandoned Prop Trus	0.00	0	23,700	0	0	0	23,700
OT D 0518-01 Abandoned Prop Trus	0.00	0	0	6,400	0	0	6,400
Totals:	74.00	4,079,300	3,458,900	175,700	0	0	7,713,900

II. State Tax Commission: Audit and Collections

STARS Number & Budget Unit: 352 TAAB, 352 TAAF

Bill Number & Chapter: S1471 (Ch. 68), S1527 (Ch. 211)

PROGRAM DESCRIPTION: This program provides direct taxpayer service to the public from the administrative office in Boise and five field office locations; collects delinquent taxes and conducts audits on virtually all tax types administered by the agency by authority of Idaho Code and the Multi-State Tax Compact; conducts discovery and enforcement efforts directed at non-filers; and administers Idaho's unclaimed property statutes.

PROGRAM SUMMARY:	FY 2001 Total Appr	FY 2001 Actual	FY 2002 Total Appr	FY 2003 Request	FY 2003 Gov Rec	FY 2003 Approp
BY FUND SOURCE						
General	10,184,500	9,813,000	10,539,300	11,383,600	10,634,500	10,651,200
Dedicated	2,619,900	2,484,000	2,832,800	2,943,500	2,873,600	3,067,700
Federal	0	65,400	0	0	0	0
Total:	12,804,400	12,362,400	13,372,100	14,327,100	13,508,100	13,718,900
Percent Change:		(3.5%)	8.2%	7.1%	1.0%	2.6%
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	10,682,100	10,317,200	11,296,400	11,935,300	11,355,700	11,587,700
Operating Expenditures	2,104,600	1,948,200	2,072,400	2,366,000	2,146,700	2,125,500
Capital Outlay	17,700	97,000	3,300	25,800	5,700	5,700
Total:	12,804,400	12,362,400	13,372,100	14,327,100	13,508,100	13,718,900
Full-Time Positions (FTP)	225.00	225.00	225.00	225.00	225.00	223.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2002 Original Appropriation	225.00	11,079,100	2,832,800	0	13,911,900	
Budget Reduction (Neg. Supp.)	0.00	(539,800)	0	0	(539,800)	
FY 2002 Total Appropriation	225.00	10,539,300	2,832,800	0	13,372,100	
Expenditure Adjustments	0.00	0	(23,700)	94,800	71,100	
FY 2002 Estimated Expenditures	225.00	10,539,300	2,809,100	94,800	13,443,200	
Removal of One-Time Expenditures	0.00	(1,300)	(2,000)	(94,800)	(98,100)	
Restore Budget Reduction (Neg. Supp.)	0.00	436,300	0	0	436,300	
Permanent Base Reduction	(2.00)	(369,600)	194,100	0	(175,500)	
FY 2003 Base	223.00	10,604,700	3,001,200	0	13,605,900	
Personnel Cost Rollups	0.00	46,500	9,500	0	56,000	
Replacement Items	0.00	0	5,700	0	5,700	
FY 2003 Maintenance (MCO)	223.00	10,651,200	3,016,400	0	13,667,600	
2. Temporary Staffing	0.00	0	51,300	0	51,300	
FY 2003 Total Appropriation	223.00	10,651,200	3,067,700	0	13,718,900	
Change From FY 2002 Original Approp.	(2.00)	(427,900)	234,900	0	(193,000)	
% Change From FY 2002 Original Approp.	(0.9%)	(3.9%)	8.3%		(1.4%)	

BUDGET REDUCTION (NEG. SUPP.): S1471 reduced this program's fiscal year 2002 General Fund appropriation by 4.9%, while the agency as a whole received a reduction of 4.0%.

APPROPRIATION HIGHLIGHTS: This appropriation reduced this program's fiscal year 2003 General Fund base by 3.4%, while the agency as a whole received a reduction of 4.6%. Some of this 3.4% reduction, however, was offset by shifting four positions to dedicated Multistate Tax Compact funds. As a result, the net base reduction for this program was effectively 1.6%. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but agencies may fund state employee compensation increases from salary savings. Replacement Items include only items eligible to be funded with dedicated funds. The one enhancement provides funding for temporary staffing in the Tax Commission's Unclaimed Property program.

FY 2003 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	177.60	9,272,600	1,378,600	0	0	0	10,651,200
D 0276-00 Multistate Tax Comp.	14.00	764,800	369,600	0	0	0	1,134,400
OT D 0276-00 Multistate Tax Comp.	0.00	0	0	1,500	0	0	1,500
D 0338-01 Admin. Services	0.00	0	22,800	0	0	0	22,800
D 0338-02 Admin Transportation	23.50	1,154,100	243,600	0	0	0	1,397,700
OT D 0338-02 Admin Transportation	0.00	0	0	3,000	0	0	3,000
D 0518-01 Abandoned Prop Trus	7.90	396,200	110,900	0	0	0	507,100
OT D 0518-01 Abandoned Prop Trus	0.00	0	0	1,200	0	0	1,200
Totals:	223.00	11,587,700	2,125,500	5,700	0	0	13,718,900

III. State Tax Commission: Revenue Operations

STARS Number & Budget Unit: 352 TAAC

Bill Number & Chapter: S1471 (Ch. 68), S1527 (Ch. 211)

PROGRAM DESCRIPTION: Administers the voluntary tax compliance program. Major activities are:

- Registering permit holders for sales, withholding, hotel/motel, special fuels, beer, wine, cigarette and tobacco taxes.
- Ensuring that all individuals and licensed businesses are mailed proper tax forms for reporting.
- Establishing taxpayer liability, as well as processing revenue and refund documents submitted by taxpayers.
- Maintaining a records system capable of providing individuals with tax documents.

PROGRAM SUMMARY:	FY 2001 Total Appr	FY 2001 Actual	FY 2002 Total Appr	FY 2003 Request	FY 2003 Gov Rec	FY 2003 Approp
BY FUND SOURCE						
General	3,977,500	4,093,000	3,992,500	4,070,700	3,897,600	3,791,200
Dedicated	635,700	583,100	701,900	787,400	772,500	772,500
Total:	4,613,200	4,676,100	4,694,400	4,858,100	4,670,100	4,563,700
Percent Change:		1.4%	0.4%	3.5%	(0.5%)	(2.8%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	2,820,600	2,845,300	3,062,500	3,193,900	3,166,700	3,166,700
Operating Expenditures	1,518,800	1,458,000	1,476,800	1,633,300	1,501,800	1,395,400
Capital Outlay	273,800	372,800	155,100	30,900	1,600	1,600
Total:	4,613,200	4,676,100	4,694,400	4,858,100	4,670,100	4,563,700
Full-Time Positions (FTP)	76.00	76.00	76.00	76.00	76.00	76.00
DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total	
FY 2002 Original Appropriation	76.00	4,108,600	701,900	0	4,810,500	
Budget Reduction (Neg. Supp.)	0.00	(116,100)	0	0	(116,100)	
FY 2002 Total Appropriation	76.00	3,992,500	701,900	0	4,694,400	
Expenditure Adjustments	0.00	0	23,700	0	23,700	
FY 2002 Estimated Expenditures	76.00	3,992,500	725,600	0	4,718,100	
Removal of One-Time Expenditures	0.00	(22,100)	(9,700)	0	(31,800)	
Base Adjustments	0.00	(113,200)	(10,100)	0	(123,300)	
Restore Budget Reduction (Neg. Supp.)	0.00	75,900	0	0	75,900	
Permanent Base Reduction	0.00	(157,300)	0	0	(157,300)	
FY 2003 Base	76.00	3,775,800	705,800	0	4,481,600	
Personnel Cost Rollups	0.00	15,400	2,800	0	18,200	
Replacement Items	0.00	0	1,600	0	1,600	
FY 2003 Maintenance (MCO)	76.00	3,791,200	710,200	0	4,501,400	
2. Temporary Staffing	0.00	0	62,300	0	62,300	
FY 2003 Total Appropriation	76.00	3,791,200	772,500	0	4,563,700	
Change From FY 2002 Original Approp.	0.00	(317,400)	70,600	0	(246,800)	
% Change From FY 2002 Original Approp.	0.0%	(7.7%)	10.1%		(5.1%)	

BUDGET REDUCTION (NEG. SUPP.): S1471 reduced this program's fiscal year 2002 General Fund appropriation by 2.9%, while the agency as a whole received a reduction of 4.0%.

APPROPRIATION HIGHLIGHTS: This appropriation reduced this program's fiscal year 2003 General Fund base by 4.0%, while the agency as a whole received a reduction of 4.6%. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but agencies may fund state employee compensation increases from salary savings. Replacement Items include only those items eligible to be funded with dedicated funds. The one enhancement provides funding for temporary staffing in the Tax Commission's Unclaimed Property program.

FY 2003 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	64.95	2,610,500	1,180,700	0	0	0	3,791,200
D 0338-01 Admin. Services	0.00	51,900	20,100	0	0	0	72,000
D 0338-02 Admin Transportation	11.05	442,000	176,300	0	0	0	618,300
OT D 0338-02 Admin Transportation	0.00	0	0	1,600	0	0	1,600
D 0401-00 Seminars and Publ.	0.00	0	18,300	0	0	0	18,300
D 0518-01 Abandoned Prop Trus	0.00	62,300	0	0	0	0	62,300
Totals:	76.00	3,166,700	1,395,400	1,600	0	0	4,563,700

IV. State Tax Commission: County Support

STARS Number & Budget Unit: 352 TAAD

Bill Number & Chapter: S1471 (Ch. 68), S1527 (Ch. 211)

PROGRAM DESCRIPTION: The County Support Program provides oversight and technical support in the administration of the property tax system, working to ensure fair, equitable, and accurate property taxation. The program is responsible: to annually appraise all class three operating property, as required by Section 63-2215, Idaho Code; to examine property tax levies of all taxing districts to ensure compliance with Idaho Code; to develop forms, procedures and computer software necessary for county assessors to appraise property; to develop an assessor's manual in order to facilitate uniformity of appraisals; and to administer property tax relief through the Circuit Breaker program.

PROGRAM SUMMARY:	FY 2001 Total Appr	FY 2001 Actual	FY 2002 Total Appr	FY 2003 Request	FY 2003 Gov Rec	FY 2003 Approp
BY FUND SOURCE						
General	2,646,800	2,541,900	2,809,100	2,932,400	2,847,500	2,755,000
Dedicated	96,400	78,400	100,400	97,800	96,200	96,200
Total:	2,743,200	2,620,300	2,909,500	3,030,200	2,943,700	2,851,200
Percent Change:		(4.5%)	11.0%	4.1%	1.2%	(2.0%)
BY EXPENDITURE CLASSIFICATION						
Personnel Costs	2,071,300	1,981,400	2,231,800	2,280,000	2,241,600	2,241,600
Operating Expenditures	655,900	619,700	669,800	744,900	702,100	609,600
Capital Outlay	16,000	19,200	7,900	5,300	0	0
Total:	2,743,200	2,620,300	2,909,500	3,030,200	2,943,700	2,851,200
Full-Time Positions (FTP)	39.00	39.00	39.00	39.00	39.00	39.00

DECISION UNIT SUMMARY:	FTP	General	Dedicated	Federal	Total
FY 2002 Original Appropriation	39.00	2,874,300	100,400	0	2,974,700
Budget Reduction (Neg. Supp.)	0.00	(65,200)	0	0	(65,200)
FY 2002 Total Appropriation	39.00	2,809,100	100,400	0	2,909,500
Removal of One-Time Expenditures	0.00	(3,700)	(4,200)	0	(7,900)
Restore Budget Reduction (Neg. Supp.)	0.00	65,200	0	0	65,200
Permanent Base Reduction	0.00	(125,400)	0	0	(125,400)
FY 2003 Base	39.00	2,745,200	96,200	0	2,841,400
Personnel Cost Rollups	0.00	9,800	0	0	9,800
FY 2003 Total Appropriation	39.00	2,755,000	96,200	0	2,851,200
Change From FY 2002 Original Approp.	0.00	(119,300)	(4,200)	0	(123,500)
% Change From FY 2002 Original Approp.	0.0%	(4.2%)	(4.2%)		(4.2%)

BUDGET REDUCTION (NEG. SUPP.): S1471 reduced this program's fiscal year 2002 General Fund appropriation by 2.3%, while the agency as a whole received a reduction of 4.0%.

APPROPRIATION HIGHLIGHTS: This appropriation reduced this program's fiscal year 2003 General Fund base by 4.4%, while the agency as a whole received a reduction of 4.6%. Personnel benefit costs were funded. No inflationary increases were funded. No funding for Change in Employee Compensation (CEC) was provided, but agencies may fund state employee compensation increases from salary savings.

FY 2003 APPROPRIATION:	FTP	Pers. Cost	Oper Exp	Cap Out	T/B Pymnts	Lump Sum	Total
G 0001-00 General	39.00	2,241,600	513,400	0	0	0	2,755,000
D 0401-00 Seminars and Publ.	0.00	0	96,200	0	0	0	96,200
Totals:	39.00	2,241,600	609,600	0	0	0	2,851,200